

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1</b>	<b>Individual Income and FICA/SECA Taxes</b>				
1	E	5801	Tax Revenue Collected - Individual	S	
<b>2</b>	<b>Corporate Income Taxes</b>				
2	E	5802	Tax Revenue Collected - Corporate	S	
<b>3</b>	<b>Excise Taxes</b>				
3	E	5804	Tax Revenue Collected - Excise	S	
<b>4</b>	<b>Estate and Gift Taxes</b>				
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
<b>5</b>	<b>Federal Unemployment Taxes</b>				
5	E	5803	Tax Revenue Collected - Unemployment	S	
<b>6</b>	<b>Custom Duties</b>				
6	E	5806	Tax Revenue Collected - Customs	S	
<b>7</b>	<b>Miscellaneous</b>				
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees R	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	

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7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Cash Collections				
8	CALC (1.. 7)				
9	Accrual Adjustments				
	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees R	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	

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9	E	5836	Contra Revenue for Taxes - Customs	S	
<b>10</b>	<b>Total Custodial Revenue</b>				
10	CALC (8 + 9)				
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
11	E	5891	Tax Revenue Refunds - Individual	S	
11	E	5892	Tax Revenue Refunds - Corporate	S	
11	E	5893	Tax Revenue Refunds - Unemployment	S	
11	E	5894	Tax Revenue Refunds - Excise	S	
11	E	5895	Tax Revenue Refunds - Estate and Gift	S	
11	E	5896	Tax Revenue Refunds - Customs	S	
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Sym	S	
11	E	6330	Other Interest Expenses	S	
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
<b>13</b>	<b>Refunds and Other Payments</b>				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	

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13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14	CALC (10 - 11 - 12 - 13)				
<i>"Optional Method"</i>					
14	CALC (10 - 11 + 12 - 13)				
<b>15</b>	<b>Net Custodial Activity</b>				
15	CALC (10 - 11 - 12 - 13 - 14)				11
<i>"Optional Method"</i>					
15	CALC (10 - 11 + 12 - 13 - 14)				11

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**Footnotes and Additional Information:**

**Comment:** If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and "FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

**Footnotes:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Related to interest revenue.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.

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